

Chart C—Other Situations When You Must File

You must file a return if any of the conditions below apply for 2005.

1. You owe any special taxes, including any of the following.
 - Alternative minimum tax.
 - Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
 - Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
 - Social security and Medicare tax on tips you did not report to your employer,
 - Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance, additional tax on health savings account distributions, and additional tax on deferred compensation under a nonqualified deferred compensation plan due to plan failures. See the instructions for line 63 on page 44.
 - Recapture taxes. See the instructions for line 44, on page 37, and line 63, on page 44.
2. You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.